

City of Little Rock, Arkansas
Monthly Financial Report
General Fund
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
REVENUES:					
1 General property taxes	\$39,062,386	\$39,062,386	\$39,091,658	\$29,272	\$36,110,954
2 Sales taxes	142,284,445	142,284,445	142,284,445	0	142,611,135
3 Licenses and permits	14,012,300	14,012,300	14,101,067	88,767	13,615,339
4 Intergovernmental	12,272,066	12,272,066	12,282,469	10,403	10,679,833
5 Charges for services	12,481,820	12,481,820	12,483,807	1,987	12,223,382
6 Fines and fees	2,177,316	2,177,316	2,177,126	(190)	1,909,430
7 Utility franchise fees	33,535,088	33,535,088	32,831,453	(703,635)	32,227,202
8 Investment income	3,311,562	3,311,562	2,313,612	(997,950)	2,448,434
9 Miscellaneous	1,061,700	1,061,700	1,171,867	110,167	1,166,618
10 TOTAL REVENUES	<u>260,198,683</u>	<u>260,198,683</u>	<u>258,737,504</u>	<u>(1,461,179)</u>	<u>252,992,327</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 Executive Administration	30,744,614	30,744,614	27,318,871	3,425,743	26,163,912
12 Board of Directors	435,757	435,757	435,294	463	374,726
13 Community Programs	241,193	241,193	84,164	157,029	249,452
14 City Attorney	2,948,269	2,948,269	2,965,157	(16,888)	2,265,540
15 District Court - First Division (Criminal)	1,465,571	1,465,571	1,461,495	4,076	1,341,708
16 District Court - Third Division (Environmental)	632,681	632,681	629,098	3,583	588,905
17 District Court - Second Division (Traffic)	1,364,333	1,364,333	1,363,282	1,051	1,291,258
18 Finance	5,125,685	5,125,685	5,012,496	113,189	4,433,797
19 Human Resources	3,100,244	3,100,244	3,162,411	(62,167)	2,698,084
20 Information Technology	8,108,326	8,108,326	8,332,436	(224,110)	7,015,724
21 Planning and Development	3,639,963	3,639,963	3,593,215	46,748	3,385,689
22 TOTAL GENERAL GOVERNMENT	<u>57,806,636</u>	<u>57,806,636</u>	<u>54,357,919</u>	<u>3,448,717</u>	<u>49,808,795</u>
23 PUBLIC WORKS	1,151,081	1,151,081	1,164,692	(13,611)	1,128,048
24 PARKS & RECREATION	11,191,463	11,191,463	11,288,260	(96,797)	10,487,191
25 RIVERMARKET	1,199,802	1,199,802	1,272,354	(72,552)	998,408
26 GOLF	2,269,077	2,269,077	2,262,381	6,696	2,015,809
27 JIM DAILEY FITNESS & AQUATICS	1,143,530	1,143,530	1,139,025	4,505	1,023,902
28 ZOO	7,893,663	7,893,663	8,074,676	(181,013)	8,177,124
29 FIRE	55,814,058	55,814,058	57,953,205	(2,139,147)	58,286,738
30 POLICE	85,612,263	85,612,263	88,557,904	(2,945,641)	81,313,421
31 911 OPERATIONS	5,092,049	5,092,049	5,094,602	(2,553)	4,356,692
32 HOUSING & NEIGHBORHOOD PROGRAMS	7,431,874	7,431,874	7,564,880	(133,006)	6,218,836
33 DEBT SERVICE:					
34 Principal	3,740,323	3,740,323	6,183,189	(2,442,866)	4,368,097
35 Fiscal Charges on Long Term Debt	330,584	330,584	526,476	(195,892)	208,557
36 CAPITAL OUTLAY	63,325	63,325	1,676,828	(1,613,503)	3,787,240
37 VACANCY SAVINGS	0	0	0	0	0
38 TOTAL EXPENDITURES	<u>240,739,728</u>	<u>240,739,728</u>	<u>247,116,391</u>	<u>(6,376,663)</u>	<u>232,178,858</u>
39 REVENUES OVER (UNDER) EXPENDITURES	<u>19,458,955</u>	<u>19,458,955</u>	<u>11,621,113</u>	<u>(7,837,842)</u>	<u>20,813,469</u>
OTHER FINANCING SOURCES/(USES):					
40 LEASES	0	0	1,017,133	1,017,133	215,125
41 SBITA	0	0	521,200	521,200	3,518,375
42 CARRYOVER - PRIOR YEAR	0	0	0	0	0
43 TRANSFERS IN	2,669,807	2,669,807	1,462,307	(1,207,500)	1,564,826
44 TRANSFERS OUT	(21,950,596)	(21,950,596)	(22,682,914)	(732,318)	(15,461,650)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
45 EXPENDITURES AND OTHER FINANCING USES	178,166	178,166	(8,061,161)	(8,239,327)	10,650,145
46 BEGINNING FUND BALANCE	<u>\$42,317,955</u>	<u>42,317,955</u>	<u>42,317,955</u>	<u>0</u>	<u>29,569,688</u>
47 ENDING FUND BALANCE (Notes 1 and 2)	<u>\$42,496,121</u>	<u>\$42,496,121</u>	<u>\$34,256,794</u>	<u>(\$8,239,327)</u>	<u>\$40,219,833</u>

Note 1: Total encumbrances included in the reported expenditures are \$3,804,677.

Note 2: This presentation includes Fund 100A restricted reserves of \$13,100,000.

Note 3: Fund 108, General Fund Special Projects and Fund 110, Seized Money Fund, are considered part of the General Fund.
The December 31, 2024 fund balance in Fund 108 is \$39,878,417.
The December 31, 2024 fund balance in Fund 110 is \$199,638.

City of Little Rock, Arkansas
Monthly Financial Report
General Fund Special Projects Fund
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	83,048	83,048	198,537
2 Fines and fees	0	0	75,414	75,414	66,565
3 Intergovernmental	0	0	-	-	-
4 Interest income	0	0	-	-	-
5 Miscellaneous	0	0	286,509	286,509	279,830
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>444,971</u>	<u>444,971</u>	<u>544,932</u>
EXPENDITURES:					
7 Executive Administration	0	0	10,519,770	(10,519,770)	4,753,718
8 City Attorney	0	0	-	-	-
9 Finance	0	0	84,602	(84,602)	41,541
10 Information Technology	0	0	223,838	(223,838)	510,199
12 Human Resources	0	0	502,299	(502,299)	547,752
13 Planning	0	0	291,035	(291,035)	226,595
14 Community Programs	0	0	9,331,748	(9,331,748)	6,309,867
15 Public Works	0	0	1,688,759	(1,688,759)	603,244
16 Parks and Recreation	0	0	1,229,256	(1,229,256)	546,670
17 Jim Dailey Fitness and Aquatics	0	0	600,000	(600,000)	-
18 Fire	0	0	42,458	(42,458)	210,583
19 Police	0	0	958,830	(958,830)	1,358,564
20 Housing	0	0	1,733,162	(1,733,162)	1,455,739
21 Fleet	0	0	124,759	(124,759)	(4,673)
22 Zoo	0	0	871,367	(871,367)	1,178,760
23 Debt Service:					
24 Principal	0	0	1,186,660	(1,186,660)	1,133,053
25 Fiscal Charges on Long Term Debt	0	0	53,062	(53,062)	72,704
26 Capital Outlay	0	0	5,252,569	(5,252,569)	6,166,601
27 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>34,694,174</u>	<u>(34,694,174)</u>	<u>25,110,917</u>
28 REVENUES OVER (UNDER) EXPENDITURES	0	0	(34,249,203)	(34,249,203)	(24,565,985)
OTHER FINANCING SOURCES (USES):					
29 LEASES	0	0	1,436,422	1,436,422	
30 Transfers In	0	0	23,582,529	23,582,529	15,772,044
31 Transfers Out	0	0	(267,556)	(267,556)	(4,500)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES					
32	0	0	(9,497,808)	(9,497,808)	(8,798,441)
33 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>49,376,225</u>	<u>49,376,225</u>	<u>53,225,661</u>
34 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>39,878,417</u>	<u>39,878,417</u>	<u>44,427,220</u>

Note 1: As of December 31, 2024, fund balance is comprised of 502 special projects.

City of Little Rock, Arkansas
Monthly Financial Report
Seized Money Fund
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	13,941	13,941	10,763
3 Miscellaneous	0	0	137,744	137,744	125,223
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>151,685</u>	<u>151,685</u>	<u>135,986</u>
EXPENDITURES:					
5 Police	0	0	220,360	(220,360)	180,268
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>220,360</u>	<u>(220,360)</u>	<u>180,268</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(68,675)	(68,675)	(44,282)
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(68,675)	(68,675)	(44,282)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>268,313</u>	<u>268,313</u>	<u>312,142</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$199,638</u>	<u>\$199,638</u>	<u>\$267,860</u>

City of Little Rock, Arkansas
Monthly Financial Report
Franchise Fee Collection Fund
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
REVENUES:					
1 Utility franchise fees	\$0	\$0	(41,101)	(\$41,101)	\$609,482
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>(41,101)</u>	<u>(41,101)</u>	<u>609,482</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(41,101)	(41,101)	609,482
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(41,101)	(41,101)	609,482
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>609,481</u>	<u>609,481</u>	<u>(1)</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$568,380</u>	<u>\$568,380</u>	<u>\$609,481</u>

NOTE: Franchise revenues pledged to the 2017 Capital Improvement Revenue Refunding Bonds are initially deposited into the Franchise Fee Collection Fund. The debt service requirement is transferred on a monthly basis to the Trustee for deposit in the 2017 Capital Improvement Revenue Refunding Bond Debt Service Fund. After the monthly debt service requirement is met, franchise revenues are transferred into the General Fund.

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
REVENUES:					
1 General property taxes	\$8,081,305	\$8,081,305	\$8,081,011	(\$294)	\$7,465,459
2 Licenses and permits	18,100	18,100	17,290	(810)	14,690
3 Intergovernmental	16,677,301	16,677,301	16,677,301	0	17,031,397
4 Charges for services	36,900	36,900	34,131	(2,769)	40,970
5 Investment income	1,895,724	1,895,724	1,268,550	(627,174)	1,251,808
6 Miscellaneous	54,862	54,862	58,734	3,872	52,058
7 TOTAL REVENUES	<u>26,764,192</u>	<u>26,764,192</u>	<u>26,137,017</u>	<u>(627,175)</u>	<u>25,856,382</u>
EXPENDITURES:					
Public Works:					
8 General Administration	3,056,301	3,056,301	3,119,121	(62,820)	2,970,081
9 Operations Administration	617,397	617,397	618,263	(866)	585,154
10 Street & Drainage Maintenance	8,713,707	8,713,707	8,293,440	420,267	7,100,447
11 Storm Drainage Maintenance	1,298,796	1,298,796	973,675	325,121	1,038,474
12 Work Pool	140,769	140,769	89,382	51,387	79,129
13 Resource Control & Scheduling	405,362	405,362	404,768	594	400,070
14 Control Devices	1,076,427	1,076,427	998,484	77,943	1,003,211
15 Signals	961,667	961,667	1,273,519	(311,852)	963,962
16 Parking Meters	143,994	143,994	122,100	21,894	136,795
17 Civil Engineering	1,699,085	1,699,085	1,312,479	386,606	1,387,305
18 Traffic Engineering	3,800,347	3,800,347	3,756,016	44,331	3,425,010
19 Parking Enforcement	340,296	340,296	300,205	40,091	261,559
20 Capital Outlay	0	0	2,583	(2,583)	17,860
21 Debt Service	0	0	5,023	(5,023)	2,494
22 TOTAL EXPENDITURES	<u>22,254,148</u>	<u>22,254,148</u>	<u>21,269,058</u>	<u>985,090</u>	<u>19,371,551</u>
23 REVENUES OVER (UNDER) EXPENDITURES	4,510,044	4,510,044	4,867,959	357,915	6,484,831
OTHER FINANCING SOURCES (USES):					
24 Leases	0	0	0	0	15,277
25 Transfers In	0	0	284,000	284,000	284,000
26 Transfers Out	(12,036,217)	(12,036,217)	(12,036,217)	0	(2,827,217)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
27 EXPENDITURES AND OTHER FINANCING USES	(7,526,173)	(7,526,173)	(6,884,256)	641,915	3,956,891
28 BEGINNING FUND BALANCE	<u>27,773,048</u>	<u>27,773,048</u>	<u>27,773,048</u>	<u>0</u>	<u>23,750,205</u>
29 ENDING FUND BALANCE (Note 1)	<u>\$20,246,875</u>	<u>\$20,246,875</u>	<u>\$20,888,792</u>	<u>\$641,915</u>	<u>\$27,707,096</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The December 31, 2024 fund balance in Fund 205 is \$11,650,206.

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund Special Projects Fund
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$232,475	\$232,475	\$0
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	18,468	18,468	87,160
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>250,943</u>	<u>250,943</u>	<u>87,160</u>
EXPENDITURES:					
5 Public Works	0	0	2,951,820	(2,951,820)	1,233,674
6 Capital Outlay			2,412,788	(2,412,788)	3,121,160
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,364,608</u>	<u>(5,364,608)</u>	<u>4,354,834</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(5,113,665)	(5,113,665)	(4,267,674)
OTHER FINANCING SOURCES (USES):					
9 Transfers In	0	0	11,452,000	11,452,000	2,290,000
10 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
11 EXPENDITURES AND OTHER FINANCING USES	0	0	6,338,335	6,338,335	(1,977,674)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>5,311,871</u>	<u>5,311,871</u>	<u>5,069,821</u>
13 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$11,650,206</u>	<u>\$11,650,206</u>	<u>\$3,092,147</u>

Note 1: Fund balance is comprised of 49 special projects.

City of Little Rock, Arkansas
Monthly Financial Report
Emergency 911 Fund
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$1,195,091	\$1,195,091	\$1,349,247
2 Interest income	0	0	214,584	214,584	202,578
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,409,675</u>	<u>1,409,675</u>	<u>1,551,825</u>
EXPENDITURES:					
5 Police	0	0	333,466	(333,466)	360,891
6 Debt Service					
7 Capital Outlay			0	0	0
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>333,466</u>	<u>(333,466)</u>	<u>360,891</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	1,076,209	1,076,209	1,190,934
OTHER FINANCING SOURCES (USES):					
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
12 EXPENDITURES AND OTHER FINANCING USES	0	0	1,076,209	1,076,209	1,190,934
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>5,069,802</u>	<u>5,069,802</u>	<u>3,878,868</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$6,146,011</u>	<u>\$6,146,011</u>	<u>\$5,069,802</u>

City of Little Rock, Arkansas
Monthly Financial Report
Special Projects Fund
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
REVENUES:					
1 Licenses and permits	\$0	\$0	\$62,119	\$62,119	\$83,421
2 Intergovernmental	0	0	160,862	160,862	221,257
3 Charges for services	0	0	774,346	774,346	775,956
4 Fines and fees	0	0	729,813	729,813	710,438
5 Interest income	0	0	238,316	238,316	(34,174)
6 Miscellaneous	0	0	2,863,756	2,863,756	7,359,980
7 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,829,212</u>	<u>4,829,212</u>	<u>9,116,878</u>
EXPENDITURES:					
8 Executive Administration	0	0	180,621	(180,621)	865,142
9 Community Programs	0	0	0	0	0
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	3,986	(3,986)	5,034
12 District Court - Second Division (Traffic)	0	0	18,114	(18,114)	13,090
13 District Court - Third Division (Environmental)	0	0	0	0	657
14 Finance	0	0	205,212	(205,212)	202,562
15 Human Resources	0	0	74,535	(74,535)	72,409
16 Information Technology	0	0	0	0	0
17 Planning	0	0	43,918	(43,918)	136,539
18 Fleet	0	0	783,039	(783,039)	6,596
19 Public Works	0	0	(31,581)	31,581	17,791
20 Parks and Recreation	0	0	965,936	(965,936)	786,075
21 Jim Dailey Fitness & Aquatics	0	0	0	0	0
22 Fire	0	0	827,367	(827,367)	1,016,247
23 Police	0	0	129,241	(129,241)	27,029
24 Housing	0	0	240,733	(240,733)	153,278
25 Zoo	0	0	(278)	278	458
26 Debt Service:					
27 Principal	0	0	0	0	0
28 Fiscal Charges on Long Term Debt	0	0	0	0	0
29 Capital Outlay	0	0	1,023,136	(1,023,136)	1,320,508
30 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>4,463,979</u>	<u>(4,463,979)</u>	<u>4,623,415</u>
31 REVENUES OVER (UNDER) EXPENDITURES	0	0	365,233	365,233	4,493,463
OTHER FINANCING SOURCES (USES):					
32 Transfers In	0	0	31,946	31,946	0
33 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES					
34	0	0	397,179	397,179	4,493,463
35 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>12,019,805</u>	<u>12,019,805</u>	<u>6,685,482</u>
36 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$12,416,984</u>	<u>\$12,416,984</u>	<u>\$11,178,945</u>

Note 1: Fund balance is comprised of 128 special projects.

City of Little Rock, Arkansas
Monthly Financial Report
Grant Fund
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$12,651,391	\$12,651,391	\$4,965,966
2 Charges for Services	0	0	30	30	0
3 Interest income	0	0	21,596	21,596	12,514
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	274,109	274,109	276,093
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>12,947,126</u>	<u>12,947,126</u>	<u>5,254,573</u>
EXPENDITURES:					
6 General Government	0	0	1,049,636	(1,049,636)	5,352,417
7 Public Works	0	0	823,026	(823,026)	10,999,943
8 Parks & Recreation	0	0	1,441,871	(1,441,871)	572,818
9 Fleet	0	0	0	0	0
10 Zoo	0	0	0	0	0
11 Fire	0	0	2,243,754	(2,243,754)	773,893
12 Police	0	0	1,470,435	(1,470,435)	1,912,287
13 Housing	0	0	83,123	(83,123)	253,304
14 Capital Outlay	0	0	9,993,755	(9,993,755)	5,110,866
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>17,105,600</u>	<u>(17,105,600)</u>	<u>24,975,528</u>
15 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,158,474)	(4,158,474)	(19,720,955)
OTHER FINANCING SOURCES (USES):					
16 Transfers In	0	0	234,736	234,736	0
17 Transfers Out	0	0	0	0	0
18 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(3,923,738)	(3,923,738)	(19,720,955)
19 BEGINNING FUND BALANCE	0	0	(10,274,857)	17,775	22,973
20 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$14,198,595)</u>	<u>(\$14,198,595)</u>	<u>(\$19,697,982)</u>
Expenditures include:					
Expended	\$9,114,752				
Encumbered	7,990,848				
	<u>\$17,105,600</u>				

City of Little Rock, Arkansas
Monthly Financial Report
American Rescue Plan Act Fund
For the Period Ended December 31, 2024

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Dec 31, 2023 Unaudited
REVENUES:					
1 Intergovernmental	\$0	\$0	15,746,055	\$15,746,055	\$8,521,875
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	880,889	880,889	1,124,962
4 Program income	0	0	0	0	0
5 Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>16,626,944</u>	<u>16,626,944</u>	<u>9,646,837</u>
EXPENDITURES:					
6 General Government	0	0	2,833,184	(2,833,184)	3,725,900
7 Public Works	0	0	1,586,540	(1,586,540)	155,071
8 Parks & Recreation	0	0	2,823,791	(2,823,791)	15,141
9 Fleet	0	0	0	0	0
10 Fire	0	0	7,254,557	(7,254,557)	1,292,863
11 Police	0	0	2,254,365	(2,254,365)	845,720
12 Housing	0	0	662,915	(662,915)	431,661
13 Capital Outlay	0	0	5,534,624	(5,534,624)	8,241,808
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>22,949,976</u>	<u>(22,949,976)</u>	<u>14,708,164</u>
14 REVENUES OVER (UNDER) EXPENDITURES	0	0	(6,323,032)	(6,323,032)	(5,061,327)
OTHER FINANCING SOURCES (USES):					
15 Transfers In	0	0	0	0	0
16 Transfers Out	0	0	0	0	0
17 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(6,323,032)	(6,323,032)	(5,061,327)
18 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,287,434</u>	<u>1,287,434</u>	<u>355,660</u>
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$5,035,598)</u>	<u>(\$5,035,598)</u>	<u>(\$4,705,667)</u>
Expenditures include:					
Expended	\$16,092,395				
Encumbered	<u>6,857,580</u>				
	<u>\$22,949,975</u>				

Note 1: The City received the first tranche of funds from the U.S. Treasury in May 2021 the amount of \$18,856,700.50. The second tranche of funds was received in June 2022. Revenues are deferred until expended on eligible projects.

City of Little Rock, Arkansas
Monthly Financial Report
Community Development Block Grant Fund
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$1,543,606	\$1,543,606	\$2,075,020
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,543,606</u>	<u>1,543,606</u>	<u>2,075,020</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,963,245	(1,963,245)	2,344,275
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,963,245</u>	<u>(1,963,245)</u>	<u>2,344,275</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(419,639)	(419,639)	(269,255)
OTHER FINANCING SOURCES (USES):					
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(419,639)	(419,639)	(269,255)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,083,727</u>	<u>1,083,727</u>	<u>1,124,051</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$664,088</u>	<u>\$664,088</u>	<u>\$854,796</u>
Expenditures include:					
Expended			\$1,715,111		
Encumbered			<u>248,134</u>		
			<u>\$1,963,245</u>		

City of Little Rock, Arkansas
Monthly Financial Report
HIPP Fund
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$1,813,230	\$1,813,230	\$1,017,706
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,813,230</u>	<u>1,813,230</u>	<u>1,017,706</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	2,192,602	(2,192,602)	2,428,230
7 Capital Outlay	0	0	0	0	0
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,192,602</u>	<u>(2,192,602)</u>	<u>2,428,230</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	(379,372)	(379,372)	(1,410,524)
OTHER FINANCING SOURCES (USES):					
10 Transfers In	0	0	0	0	0
11 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(379,372)	(379,372)	(1,410,524)
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,082,582</u>	<u>1,082,582</u>	<u>1,623,769</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$703,210</u>	<u>\$703,210</u>	<u>\$213,245</u>

Expenditures include:

Expended	\$2,046,454
Encumbered	<u>146,148</u>
	<u>\$2,192,602</u>

City of Little Rock, Arkansas
Monthly Financial Report
NHSP Fund
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$75,774	\$75,774	\$100,961
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>75,774</u>	<u>75,774</u>	<u>100,961</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	78,472	(78,472)	111,709
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>78,472</u>	<u>(78,472)</u>	<u>111,709</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(2,698)	(2,698)	(10,748)
OTHER FINANCING SOURCES (USES):					
9 Loan Proceeds	0	0	0	0	0
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)	0	0	(2,698)	(2,698)	(10,748)
12 EXPENDITURES AND OTHER FINANCING USES	0	0	(2,698)	(2,698)	(10,748)
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>14,899</u>	<u>14,899</u>	<u>18,246</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$12,201</u>	<u>\$12,201</u>	<u>\$7,498</u>

Expenditures include:

Expended	\$78,472
Encumbered	<u>0</u>
	<u>\$78,472</u>

City of Little Rock, Arkansas
Monthly Financial Report
Short Term Capital Fund
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	121,261	121,261	193,410
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>121,261</u>	<u>121,261</u>	<u>193,410</u>
EXPENDITURES:					
5 General Government	0	0	0	0	49
6 Public Works	0	0	2,113,600	(2,113,600)	0
7 Parks and Recreation	0	0	201,350	(201,350)	0
8 Fire	0	0	43,263	(43,263)	98,815
9 Police	0	0	2,234,212	(2,234,212)	0
10 Fleet	0	0	0	0	0
11 Capital Outlay	0	0	12,183,990	(12,183,990)	9,608,039
12 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>16,776,415</u>	<u>(16,776,415)</u>	<u>9,706,903</u>
13 REVENUES OVER (UNDER) EXPENDITURES	0	0	(16,655,154)	(16,655,154)	(9,513,493)
OTHER FINANCING SOURCES (USES):					
14 Temporary Note Proceeds	0	0	10,954,400	10,954,400	7,400,000
15 Capital Lease	0	0	0	0	0
16 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(5,700,754)	(5,700,754)	(2,113,493)
18 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,415,178</u>	<u>1,415,178</u>	<u>1,955,601</u>
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$4,285,576)</u>	<u>(\$4,285,576)</u>	<u>(\$157,892)</u>

City of Little Rock, Arkansas
Monthly Financial Report
2012-2021 Capital Project Fund
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0		\$0	
2 Interest income	0	0	1,270,858	1,270,858	2,071,570
3 Miscellaneous Income	0	0	160,587	160,587	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,431,445</u>	<u>1,431,445</u>	<u>2,071,570</u>
EXPENDITURES:					
5 General Government	0	0	498,982	(498,982)	313,291
6 Housing	0	0	6,341	(6,341)	0
7 Public Works	0	0	3,571,048	(3,571,048)	803,598
8 Parks and Recreation	0	0	229,937	(229,937)	296,984
9 Fire	0	0	0	0	0
10 Police	0	0	11,221	(11,221)	30,078
11 Fleet	0	0	0	0	0
12 Zoo	0	0	1,421,635	(1,421,635)	171,477
13 Capital Outlay	0	0	9,304,555	(9,304,555)	16,454,133
14 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>15,043,719</u>	<u>(15,043,719)</u>	<u>18,069,561</u>
15 REVENUES OVER (UNDER) EXPENDITURES	0	0	(13,612,274)	(13,612,274)	(15,997,991)
OTHER FINANCING SOURCES (USES):					
16 Temporary Note Proceeds	0	0	0	0	0
17 Transfers In	0	0	0	0	0
18 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
19 EXPENDITURES AND OTHER FINANCING USES	0	0	(13,612,274)	(13,612,274)	(15,997,991)
20 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>24,445,355</u>	<u>24,445,355</u>	<u>32,705,542</u>
21 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$10,833,081</u>	<u>\$10,833,081</u>	<u>\$16,707,551</u>
Expenditures include:					
Expended		\$10,416,392			
Encumbered		<u>4,627,327</u>			
Total		<u>\$15,043,719</u>			

City of Little Rock, Arkansas
Monthly Financial Report
2015 Library Improvement Bond
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	(\$2,670)	(\$2,670)	\$7,712
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>(2,670)</u>	<u>(2,670)</u>	<u>7,712</u>
EXPENDITURES:					
4 General Government	0	0	0	0	0
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(2,670)	(2,670)	7,712
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Discount on Bonds Issued	0	0	0	0	0
9 Bond Roffering Premium	0	0	0	0	0
10 Other, net	0	0	0	0	0
11 Transfers In	0	0	0	0	0
12 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)	0	0	(2,670)	(2,670)	7,712
13 EXPENDITURES AND OTHER FINANCING USES	0	0	(2,670)	(2,670)	7,712
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>278,522</u>	<u>278,522</u>	<u>270,809</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$275,852</u>	<u>\$275,852</u>	<u>\$278,521</u>

Note 1: This fund reflects bond proceeds and interest earnings dedicated to Library improvements.

City of Little Rock, Arkansas
Monthly Financial Report
2018 Capital Improvement Bonds
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$65,276	\$65,276	\$150,444
2 Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>65,276</u>	<u>65,276</u>	<u>150,444</u>
EXPENDITURES:					
4 Public Works Capital Outlay	<u>0</u>	<u>0</u>	<u>1,550,496</u>	<u>(1,550,496)</u>	<u>3,735,593</u>
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,550,496</u>	<u>(1,550,496)</u>	<u>3,735,593</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,485,220)	(1,485,220)	(3,585,149)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Bond Reoffering Premium	0	0	0	0	0
9 Discount on Bonds Issued	0	0	0	0	0
10 Cost of Issuance	0	0	0	0	0
11 Transfers In	0	0	0	0	0
12 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
13 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(1,485,220)	(1,485,220)	(3,585,149)
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>2,228,813</u>	<u>2,228,813</u>	<u>4,338,978</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$743,593</u>	<u>\$743,593</u>	<u>\$753,829</u>
Expenditures include:					
Expended	\$835,303				
Encumbered	<u>715,193</u>				
Total	<u>\$1,550,496</u>				

Note 1: As of December 31, 2024, the fund balance has been allocated to 34 special projects.

City of Little Rock, Arkansas
Monthly Financial Report
TIF - Port Authority Fund
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
REVENUES:					
1 General Property Taxes	\$0	\$0	\$220,321	\$220,321	\$220,493
2 Interest income	0	0	(39,778)	(39,778)	10,648
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>180,543</u>	<u>180,543</u>	<u>231,141</u>
EXPENDITURES:					
5 Street & Drainage	0	0	190,000	(190,000)	265,000
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>190,000</u>	<u>(190,000)</u>	<u>265,000</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(9,457)	(9,457)	(33,859)
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(9,457)	(9,457)	(33,859)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>182,929</u>	<u>182,929</u>	<u>216,788</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$173,472</u>	<u>\$173,472</u>	<u>\$182,929</u>

City of Little Rock, Arkansas
Monthly Financial Report
Library Construction Bonds, Series 2022
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$1,059,237	\$1,059,237	\$1,181,687
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,059,237</u>	<u>1,059,237</u>	<u>1,181,687</u>
EXPENDITURES:					
4 General Government	0	0	13,584,764	(13,584,764)	1,133,137
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>13,584,764</u>	<u>(13,584,764)</u>	<u>1,133,137</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(12,525,527)	(12,525,527)	48,550
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Discount on Bonds Issued	0	0	0	0	0
9 Bond Roffering Premium	0	0	0	0	0
10 Cost of Issuance	0	0	0	0	0
11 Other, net	0	0	0	0	0
12 Transfers In	0	0	0	0	0
13 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
14 EXPENDITURES AND OTHER FINANCING USES	0	0	(12,525,527)	(12,525,527)	48,550
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>25,600,119</u>	<u>25,600,119</u>	<u>25,551,569</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$13,074,592</u>	<u>\$13,074,592</u>	<u>\$25,600,119</u>

Note 1: This fund reflects bond proceeds and interest earnings dedicated to Library improvements.

City of Little Rock, Arkansas
Monthly Financial Report
2022 Capital Improvement Bonds
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$2,770,785	\$2,770,785	\$2,645,774
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,770,785</u>	<u>2,770,785</u>	<u>2,645,774</u>
EXPENDITURES:					
4 General Administration Capital Outlay	0	0	2,838,438	(2,838,438)	2,188,222
5 District Courts Capital Outlay	0	0	0	0	0
6 Public Works Capital Outlay	0	0	17,191,857	(17,191,857)	5,952,922
7 Parks Capital Outlay	0	0	3,219,065	(3,219,065)	1,017,461
8 Zoo Capital Outlay	0	0	1,178,906	(1,178,906)	796,207
9 Fire Capital Outlay	0	0	17,447,573	(17,447,573)	18,138,268
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>41,875,839</u>	<u>(41,875,839)</u>	<u>28,093,080</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(39,105,054)	(39,105,054)	(25,447,306)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	37,180,519	37,180,519	0
8 Bond Premium	0	0	176,954	176,954	0
9 Discount on Bonds Issued	0	0	0	0	0
10 Cost of Issuance	0	0	0	0	0
11 Transfers In	0	0	0	0	0
12 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)	0	0	(1,747,581)	(1,747,581)	(25,447,306)
13 EXPENDITURES AND OTHER FINANCING USES	0	0	(1,747,581)	(1,747,581)	(25,447,306)
14 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>55,232,952</u>	<u>55,232,952</u>	<u>58,240,393</u>
15 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$53,485,371</u>	<u>\$53,485,371</u>	<u>\$32,793,087</u>
Expenditures include:					
Expended	\$19,671,371				
Encumbered	<u>22,204,468</u>				
Total	<u>\$41,875,839</u>				

Note 1: This fund reflects bond proceeds and interest earnings dedicated to capital improvements.

City of Little Rock, Arkansas
Monthly Financial Report
2018 Hotel Gross Receipts Tax
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	(\$20)	(\$20)	\$477
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>(20)</u>	<u>(20)</u>	<u>477</u>
EXPENDITURES:					
4 MacArthur Museum	0	0	0	0	0
5 Art Center Fund	0	0	0	0	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(20)	(20)	477
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Bond Reoffering Premium	0	0	0	0	0
10 Discount on Bonds Issued	0	0	0	0	0
11 Cost of Issuance	0	0	0	0	0
12 Transfers In	0	0	0	0	0
13 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)	0	0	(20)	(20)	477
14 EXPENDITURES AND OTHER FINANCING USES	0	0	(20)	(20)	477
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>9,465</u>	<u>9,465</u>	<u>8,987</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$9,445</u>	<u>\$9,445</u>	<u>\$9,464</u>
Expenditures include:					
Expended	\$0				
Encumbered	0				
Total	<u>\$0</u>				

City of Little Rock, Arkansas
Monthly Financial Report
2015 Library Improvement Bonds Debt Service Fund
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	7,250	7,250	4,731
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>7,250</u>	<u>7,250</u>	<u>4,731</u>
EXPENDITURES:					
4 Debt Service	0	0	0	0	0
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	7,250	7,250	4,731
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Payment to Refunded Bond Escrow	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers to Component Unit	0	0	0	0	(187,782)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
11 EXPENDITURES AND OTHER FINANCING USES	0	0	7,250	7,250	(183,051)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>323,001</u>	<u>323,001</u>	<u>506,052</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$330,251</u>	<u>\$330,251</u>	<u>\$323,001</u>

City of Little Rock, Arkansas
Monthly Financial Report
2022A & 2022B Capital Improvement Bonds Debt Service Fund
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$16,815,439	\$16,815,439	\$15,544,414
2 Interest Income	0	0	415,300	415,300	176,573
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>17,230,739</u>	<u>17,230,739</u>	<u>15,720,987</u>
EXPENDITURES:					
5 Debt Service	0	0	13,142,345	(13,142,345)	1,476,788
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>13,142,345</u>	<u>(13,142,345)</u>	<u>1,476,788</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	4,088,394	4,088,394	14,244,199
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	444,248	444,248	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	4,532,642	4,532,642	14,244,199
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>14,244,199</u>	<u>0</u>	<u>0</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$18,776,841</u>	<u>\$4,532,642</u>	<u>\$14,244,199</u>

City of Little Rock, Arkansas
Monthly Financial Report
2013 & 2018 Capital Improvement Bonds Debt Service Fund
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest Income	0	0	738	738	8,141
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>738</u>	<u>738</u>	<u>8,141</u>
EXPENDITURES:					
5 Debt Service	0	0	0	0	0
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	738	738	8,141
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	738	738	8,141
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>8,141</u>	<u>0</u>	<u>0</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$8,879</u>	<u>\$738</u>	<u>\$8,141</u>

City of Little Rock, Arkansas
Monthly Financial Report
2017 Capital Improvement Refunding Revenue Bond
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$1,507,250	\$1,507,250	\$2,361,467
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	39,843	39,843	(15,777)
4 Miscellaneous Revenue	0	0	0	0	0
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,547,093</u>	<u>1,547,093</u>	<u>2,345,690</u>
EXPENDITURES:					
6 Issuance Cost	0	0	0	0	0
7 Debt Service	0	0	1,510,250	(1,510,250)	1,509,650
8 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,510,250</u>	<u>(1,510,250)</u>	<u>1,509,650</u>
9 REVENUES OVER (UNDER) EXPENDITURES	0	0	36,843	36,843	836,040
OTHER FINANCING SOURCES (USES):					
10 Bond Proceeds	0	0	0	0	0
11 Bond Reoffering Premium	0	0	0	0	0
12 Discount on Bonds Issued	0	0	0	0	0
13 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
14 Transfer In	0	0	0	0	0
15 Transfers Out	0	0	0	0	0
16 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	36,843	36,843	836,040
17 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>853,906</u>	<u>853,906</u>	<u>17,866</u>
18 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$890,749</u>	<u>\$890,749</u>	<u>\$853,906</u>

City of Little Rock, Arkansas
Monthly Financial Report
2014 TIF #1 Capital Improvement Bonds Debt Service Fund
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$417,950	\$417,950	\$498,374
2 Interest Income	0	0	23,088	23,088	22,599
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>441,038</u>	<u>441,038</u>	<u>520,973</u>
EXPENDITURES:					
5 Debt Service	0	0	693,012	(693,012)	288,262
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>693,012</u>	<u>(693,012)</u>	<u>288,262</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(251,974)	(251,974)	232,711
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(251,974)	(251,974)	232,711
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>812,980</u>	<u>812,980</u>	<u>580,269</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$561,006</u>	<u>\$561,006</u>	<u>\$812,980</u>

City of Little Rock, Arkansas
Monthly Financial Report
2017 Library Refunding Bond Fund
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	6	6	250
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>6</u>	<u>6</u>	<u>250</u>
EXPENDITURES:					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	6	6	250
OTHER FINANCING SOURCES (USES):					
9 Transfer In	0	0	0	0	0
10 Transfers to Component Unit	0	0	0	0	(324,325)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	6	6	(324,075)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>251</u>	<u>251</u>	<u>324,325</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$257</u>	<u>\$257</u>	<u>\$250</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on September 19, 2025.

City of Little Rock, Arkansas
Monthly Financial Report
2022 Library Construction and Refunding Bonds - Debt Service Fund
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$7,296,853	\$7,296,853	\$6,758,465
2 Interest income	0	0	200,168	200,168	82,215
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>7,497,021</u>	<u>7,497,021</u>	<u>6,840,680</u>
EXPENDITURES:					
5 Issuance Cost	0	0	0	0	0
6 Debt Service	0	0	5,368,125	(5,368,125)	1,419,739
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,368,125</u>	<u>(5,368,125)</u>	<u>1,419,739</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	2,128,896	2,128,896	5,420,941
OTHER FINANCING SOURCES (USES):					
9 Bond Proceeds	0	0	0	0	0
10 Transfer In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
12 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	2,128,896	2,128,896	5,420,941
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>5,897,724</u>	<u>5,897,724</u>	<u>476,783</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$8,026,620</u>	<u>\$8,026,620</u>	<u>\$5,897,724</u>

City of Little Rock, Arkansas
Monthly Financial Report
Hotel Tax Revenue
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
REVENUES:					
1 Hotel Gross Receipts Tax	\$0	\$0	\$2,335,676	\$2,335,676	\$2,432,849
2 Interest Income	0	0	70,105	70,105	60,280
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,405,781</u>	<u>2,405,781</u>	<u>2,493,129</u>
EXPENDITURES:					
5 Interest Expense	0	0	1,922,894	1,922,894	1,924,894
6 Contracts	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,922,894</u>	<u>1,922,894</u>	<u>1,924,894</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	482,887	482,887	568,235
OTHER FINANCING SOURCES (USES):					
9 Bond Proceeds	0	0	0	0	0
10 Payment to Refunded Bond Escrow Agent	0	0	(3,400)	(3,400)	(3,400)
11 Transfers In	0	0	0	0	0
12 Transfer to Component Unit	0	0	0	0	0
13 Transfers Out	0	0	(1,055,241)	(1,055,241)	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)	0	0	(575,754)	(575,754)	564,835
14 EXPENDITURES AND OTHER FINANCING USES	0	0	(575,754)	(575,754)	564,835
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,269,406</u>	<u>1,269,406</u>	<u>704,571</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$693,652</u>	<u>\$693,652</u>	<u>\$1,269,406</u>

City of Little Rock, Arkansas
Monthly Financial Report
Fleet Services Fund
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$18,555,988	\$18,555,988	\$15,966,705	(\$2,589,283)	\$14,466,917
2 Interest Income	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>18,555,988</u>	<u>18,555,988</u>	<u>15,966,705</u>	<u>(2,589,283)</u>	<u>14,466,917</u>
OPERATING EXPENSES:					
4 Personnel Services	4,435,076	4,435,076	4,191,443	243,633	4,026,405
5 Supplies and materials	8,221,280	8,221,280	6,690,472	1,530,808	6,723,375
6 Services and other expenses	4,291,892	4,291,892	4,971,326	(679,434)	4,025,290
7 Repairs and maintenance	1,385,740	1,385,740	690,758	694,982	1,127,513
8 Depreciation and amortization	242,000	242,000	868,675	(626,675)	(369,452)
9 TOTAL OPERATING EXPENSES	<u>18,575,988</u>	<u>18,575,988</u>	<u>17,412,674</u>	<u>1,163,314</u>	<u>15,533,131</u>
10 OPERATING INCOME/(LOSS)	<u>(20,000)</u>	<u>(20,000)</u>	<u>(1,445,969)</u>	<u>(1,425,969)</u>	<u>(1,066,214)</u>
NONOPERATING REVENUES/(EXPENSES):					
11 Investment income	20,000	20,000	3,481	(16,519)	244,061
12 Debt Service	0	0	(15,697)	(15,697)	0
13 Gain (loss) on disposal of fixed assets	0	0	0	0	0
14 Other, net	0	0	0	0	0
15 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>(1,458,185)</u>	<u>(1,458,185)</u>	<u>(822,153)</u>
OPERATING TRANSFERS:					
16 Operating transfers in	0	0	0	0	0
17 Operating transfers out	0	0	0	0	(362,394)
18 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>(1,458,185)</u>	<u>(1,458,185)</u>	<u>(1,184,547)</u>
19 BEGINNING NET POSITION, AS ORIGINALLY REPORTED	3,895,024	3,895,024	3,895,024	0	5,079,571
20 ENDING NET POSITION	<u>\$3,895,024</u>	<u>\$3,895,024</u>	<u>\$2,436,839</u>	<u>(\$1,458,185)</u>	<u>\$3,895,024</u>

Analysis of Net Position

Cash	\$327,784
Receivable	10,879
Inventory	795,351
Capital Assets, net	4,356,430
Other Assets	-
Deferred Outflows	480,655
Liabilities	(3,510,094)
Deferred Inflows	<u>(24,166)</u>
Net Position	<u>\$2,436,839</u>

City of Little Rock, Arkansas
Monthly Financial Report
Vehicle Storage Facility Fund
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
OPERATING REVENUES:					
1 Licenses and permits	\$7,400	\$7,400	\$5,545	(\$1,855)	\$12,652
2 Charges for services	2,411,254	2,411,254	2,413,109	1,855	2,212,099
3 Other	0	0	0	0	0
4 TOTAL OPERATING REVENUES	<u>2,418,654</u>	<u>2,418,654</u>	<u>2,418,654</u>	<u>0</u>	<u>2,224,751</u>
OPERATING EXPENSES:					
5 Personnel Services	840,220	840,220	908,725	(68,505)	790,869
6 Supplies and materials	120,348	120,348	80,516	39,832	39,660
7 Services and other expenses	865,380	865,380	844,848	20,532	768,472
8 Repairs and maintenance	524,504	524,504	317,704	206,800	41,311
9 Depreciation and amortization	9,615	9,615	42,458	(32,843)	5,101
10 Refunds	0	0	4,209	(4,209)	0
11 TOTAL OPERATING EXPENSES	<u>2,360,067</u>	<u>2,360,067</u>	<u>2,198,460</u>	<u>165,816</u>	<u>1,645,413</u>
12 OPERATING INCOME/(LOSS)	<u>58,587</u>	<u>58,587</u>	<u>220,194</u>	<u>165,816</u>	<u>579,338</u>
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	120,883	120,883	66,808	(54,075)	83,582
14 Gain (loss) on disposal of fixed assets	0	0	(12,087)	(12,087)	0
15 Other, net	0	0	(966)	(966)	(382)
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>179,470</u>	<u>179,470</u>	<u>273,949</u>	<u>98,688</u>	<u>662,538</u>
OPERATING TRANSFERS:					
17 Carryover- Prior Year	0	0	0	0	0
18 Operating transfers out	0	0	0	0	0
19 NET INCOME/(LOSS)	<u>179,470</u>	<u>179,470</u>	<u>273,949</u>	<u>98,688</u>	<u>662,538</u>
20 BEGINNING NET POSITION	<u>2,107,875</u>	<u>2,107,875</u>	<u>2,107,875</u>	<u>0</u>	<u>1,445,337</u>
21 ENDING NET POSITION	<u>\$2,287,345</u>	<u>\$2,287,345</u>	<u>\$2,381,824</u>	<u>\$98,688</u>	<u>\$2,107,875</u>

Analysis of Net Position

Cash	\$2,669,261
Receivable	8,220
Inventory	0
Capital Assets, net	257,541
Other Assets	0
Deferred Outflows	80,109
Liabilities	(629,280)
Deferred Inflows	(4,027)
Net Position	<u>\$2,381,824</u>

City of Little Rock, Arkansas
Monthly Financial Report
Waste Disposal Fund
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$26,210,055	\$26,210,055	\$26,210,424	\$369	\$25,781,862
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>26,210,055</u>	<u>26,210,055</u>	<u>26,210,424</u>	<u>369</u>	<u>25,781,862</u>
OPERATING EXPENSES:					
4 Personnel Services	8,772,029	8,772,029	9,789,416	(1,017,387)	8,564,542
5 Supplies and materials	1,726,706	1,726,706	1,442,762	283,944	1,439,681
6 Services and other expenses	4,871,257	4,871,257	5,823,381	(952,124)	5,413,657
7 Repairs and maintenance	4,364,792	4,364,792	3,943,169	421,623	4,073,056
8 Closure & Postclosure Costs	924,000	924,000	309,935	614,065	858,764
9 Depreciation and amortization	4,048,426	4,048,426	2,921,418	1,127,008	2,635,583
10 TOTAL OPERATING EXPENSES	<u>24,707,210</u>	<u>24,707,210</u>	<u>24,230,081</u>	<u>477,129</u>	<u>22,985,283</u>
11 OPERATING INCOME/(LOSS)	<u>1,502,845</u>	<u>1,502,845</u>	<u>1,980,343</u>	<u>477,498</u>	<u>2,796,579</u>
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	1,064,478	1,064,478	654,941	(409,537)	399,863
13 Interest expense	0	0	(20,087)	(20,087)	0
14 Gain (loss) on disposal of fixed assets	40,043	40,043	(1,273,254)	(1,313,297)	8,289
15 Other, net	2,327,154	2,327,154	2,327,550	396	186,156
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>4,934,520</u>	<u>4,934,520</u>	<u>3,669,493</u>	<u>(1,265,027)</u>	<u>3,390,887</u>
OPERATING TRANSFERS:					
17 Carryover- Prior Year	0	0	0	0	0
18 Operating transfers out	(1,005,590)	(1,005,590)	(1,005,590)	0	(1,255,109)
19 NET INCOME/(LOSS)	<u>3,928,930</u>	<u>3,928,930</u>	<u>2,663,903</u>	<u>(1,265,027)</u>	<u>2,135,778</u>
20 BEGINNING NET POSITION	<u>28,444,998</u>	<u>28,444,998</u>	<u>28,444,998</u>	<u>0</u>	<u>26,309,220</u>
21 ENDING NET POSITION	<u>\$32,373,928</u>	<u>\$32,373,928</u>	<u>\$31,108,901</u>	<u>(\$1,265,027)</u>	<u>\$28,444,998</u>

Analysis of Net Position

Cash	
Operating	\$19,955,198
Debt Reserve	-
Receivable	4,036,398
Inventory	-
Capital Assets, net	19,429,279
Other Assets	-
Deferred Outflows	640,874
Liabilities	(12,920,626)
Deferred Inflows	(32,222)
<hr/>	
Net Position	<u>\$31,108,901</u>

City of Little Rock, Arkansas
Monthly Financial Report
Rivermarket Garage Fund
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
OPERATING REVENUES:					
1 Statehouse Parking	\$748,601	\$748,601	\$554,110	(\$194,491)	\$634,638
2 RiverMarket Parking	792,489	792,489	703,960	(88,529)	656,307
3 Business Licenses	326,011	326,011	326,011	0	344,022
4 Street Repairs	158,240	158,240	158,240	0	402,913
5 Parking Meters	513,817	513,817	512,783	(1,034)	510,058
6 Other	0	0	0	0	0
7 TOTAL OPERATING REVENUES	<u>2,539,158</u>	<u>2,539,158</u>	<u>2,255,104</u>	<u>(284,054)</u>	<u>2,547,938</u>
OPERATING EXPENSES:					
8 Personnel Services	176,800	176,800	171,365	5,435	437,908
9 Supplies and materials	25,000	25,000	5,307	19,693	19,425
10 Repairs and maintenance	60,000	60,000	102,884	(42,884)	98,721
11 Services and other expenses	700,863	700,863	630,430	70,433	648,591
12 Depreciation and amortization	220,200	220,200	220,186	14	220,186
13 TOTAL OPERATING EXPENSES	<u>1,182,863</u>	<u>1,182,863</u>	<u>1,130,172</u>	<u>52,691</u>	<u>1,424,831</u>
14 OPERATING INCOME/(LOSS)	<u>1,356,295</u>	<u>1,356,295</u>	<u>1,124,932</u>	<u>(231,363)</u>	<u>1,123,107</u>
NONOPERATING REVENUES/(EXPENSES):					
15 Investment income	642,473	642,473	863,457	220,984	719,363
16 Debt Service	(29,626)	(29,626)	(29,826)	(200)	(29,826)
17 Interest expense	(185,063)	(185,063)	(188,088)	(3,025)	(220,768)
18 Gain (loss) on disposal of fixed assets	0	0	0	0	0
19 Other, net	(1,119)	(1,119)	7,473	8,592	0
20 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>1,782,960</u>	<u>1,782,960</u>	<u>1,777,948</u>	<u>(5,012)</u>	<u>1,591,876</u>
OPERATING TRANSFERS:					
21 Operating transfers in	(67,815)	(67,815)	0	67,815	0
22 Operating transfers out	0	0	0	0	0
23 NET INCOME/(LOSS)	<u>1,715,145</u>	<u>1,715,145</u>	<u>1,777,948</u>	<u>62,803</u>	<u>1,591,876</u>
24 BEGINNING NET POSITION	<u>7,272,298</u>	<u>7,272,298</u>	<u>7,272,298</u>	<u>0</u>	<u>5,680,422</u>
25 ENDING NET POSITION	<u>\$8,987,443</u>	<u>\$8,987,443</u>	<u>\$9,050,246</u>	<u>\$62,803</u>	<u>\$7,272,298</u>

Analysis of Net Position

Cash	
Operating	\$5,318,225
Debt Reserve	1,584,803
Receivable	633,555
Inventory	-
Capital Assets, net	4,857,583
Other Assets	4,454,101
Liabilities	(3,684,173)
Deferred Inflows	(4,113,848)
Net Position	<u>\$9,050,246</u>

City of Little Rock, Arkansas
Monthly Financial Report
Police Pension and Relief Fund
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 State insurance turnback and guarantee fund	0	0	0	0	0
4 Other	0	0	0	0	0
5 Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	(406,018)	(406,018)	0
7 Realized gain (loss) on the sale of investments	0	0	0	0	0
8 Interest and dividends	0	0	0	0	(350,954)
9	<u>0</u>	<u>0</u>	<u>(406,018)</u>	<u>(406,018)</u>	<u>(350,954)</u>
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>(406,018)</u>	<u>(406,018)</u>	<u>(350,954)</u>
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(406,018)</u>	<u>(406,018)</u>	<u>(350,954)</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	0	0	0
14 Administrative expenses	0	0	0	0	0
15	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>(406,018)</u>	<u>(406,018)</u>	<u>(350,954)</u>
OPERATING TRANSFERS:					
17 Operating transfers in	0	0	0	0	0
18 Operating transfers out	0	0	0	0	(300,790)
19 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>(406,018)</u>	<u>0</u>	<u>(651,744)</u>
20 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>1,020,074</u>	<u>1,020,074</u>	<u>1,671,818</u>
21 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$614,056</u>	<u>\$1,020,074</u>	<u>\$1,020,074</u>

Note 1: Administration of the Police Pension and Relief Fund was transferred to LOPFI in December 2013. Net position reflects the balance in an investment held for the pension that was not accepted by LOPFI.

City of Little Rock, Arkansas
Monthly Financial Report
Fire Relief and Pension Fund
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$0
2 Plan members	0	0	0	0	0
3 State insurance turnback and guarantee fund	0	0	0	0	0
4 Other	0	0	0	0	0
5 Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	(406,018)	(406,018)	(350,954)
7 Realized gain (loss) on the sale of investments	0	0	0	0	0
8 Interest and dividends	0	0	0	0	0
9	<u>0</u>	<u>0</u>	<u>(406,018)</u>	<u>(406,018)</u>	<u>(350,954)</u>
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>(406,018)</u>	<u>(406,018)</u>	<u>(350,954)</u>
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>(406,018)</u>	<u>(406,018)</u>	<u>(350,954)</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	0	0	0
14 Administrative expenses	0	0	0	0	0
15	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>(406,018)</u>	<u>(406,018)</u>	<u>(350,954)</u>
OPERATING TRANSFERS:					
17 Operating transfers in	0	0	0	0	0
18 Operating transfers out	0	0	0	0	(300,790)
19 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>(406,018)</u>	<u>(406,018)</u>	<u>(651,744)</u>
20 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>1,031,301</u>	<u>1,031,301</u>	<u>1,683,045</u>
21 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$625,283</u>	<u>\$625,283</u>	<u>\$1,031,301</u>

Note 1: Administration of the Fire Relief and Pension Fund was transferred to LOPFI in December 2018. Net position reflects the balance of an investment held for the pension that was not accepted by LOPFI.

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
Non-Uniform Defined Benefit Fund
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$227,320	\$227,320	\$0
2 Plan members	0	0	0	0	502,181
3 State insurance turnback and guarantee fund	0	0	0	0	0
4 Other	0	0	17,559	17,559	32,653
5 Total Contributions	<u>0</u>	<u>0</u>	<u>244,879</u>	<u>244,879</u>	<u>534,834</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	281,469	281,469	777,322
7 Realized gain (loss) on the sale of investments	0	0	482,501	482,501	(51,692)
8 Interest and dividends	0	0	299,601	299,601	348,368
9	<u>0</u>	<u>0</u>	<u>1,063,571</u>	<u>1,063,571</u>	<u>1,073,998</u>
10 Less investment expense	0	0	(14,609)	(14,609)	(19,320)
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>1,048,962</u>	<u>1,048,962</u>	<u>1,054,678</u>
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>1,293,841</u>	<u>1,293,841</u>	<u>1,589,512</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	1,459,926	(1,459,926)	1,513,844
14 Administrative expenses	0	0	42,232	(42,232)	36,586
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,502,158</u>	<u>(1,502,158)</u>	<u>1,550,430</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(208,317)</u>	<u>(208,317)</u>	<u>39,082</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>11,580,027</u>	<u>11,580,027</u>	<u>11,540,945</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$11,371,710</u>	<u>\$11,371,710</u>	<u>\$11,580,027</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on September 19, 2025.

City of Little Rock, Arkansas
Monthly Financial Report
Non-Uniform Defined Contribution Fund
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$5,123	\$5,123	\$93,295
2 Plan members	0	0	1,391	1,391	2,739
3 State insurance turnback and guarantee fund	0	0	0	0	0
4 Other	0	0	21,455	21,455	19,190
5 Total Contributions	<u>0</u>	<u>0</u>	<u>27,969</u>	<u>27,969</u>	<u>115,224</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	(33,550)	(33,550)	218,787
7 Realized gain (loss) on the sale of investments	0	0	221,387	221,387	368,104
8 Interest and dividends	0	0	643,802	643,802	193,301
9	<u>0</u>	<u>0</u>	<u>831,639</u>	<u>831,639</u>	<u>780,192</u>
10 Less investment expense	0	0	(18,466)	(18,466)	(14,583)
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>813,173</u>	<u>813,173</u>	<u>765,609</u>
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>841,142</u>	<u>841,142</u>	<u>880,833</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	1,547,563	(1,547,563)	1,481,312
14 Participant directed transfers			0	0	(29,469)
15 Administrative expenses	0	0	26,772	(26,772)	33,801
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,574,335</u>	<u>(1,574,335)</u>	<u>1,485,644</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(733,193)</u>	<u>(733,193)</u>	<u>(604,811)</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>8,347,762</u>	<u>8,347,762</u>	<u>8,952,572</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$7,614,569</u>	<u>\$7,614,569</u>	<u>\$8,347,761</u>

Note: The City implemented a new defined benefit plan for non-uniform employees in 2014. Employees were given the option to purchase prior service credit by rolling over assets from the Non-Uniform Defined Contribution Fund.

City of Little Rock, Arkansas
Monthly Financial Report
401 (a) Pension Fund
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$209,768	\$209,768	\$317,244
2 Plan members	0	0	99,947	99,947	130,775
3 State insurance turnback and guarantee fund	0	0	0	0	0
4 Other	0	0	0	0	0
5 Total Contributions	<u>0</u>	<u>0</u>	<u>309,715</u>	<u>309,715</u>	<u>448,019</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	712,438	712,438	1,239,353
7 Realized gain (loss) on the sale of investments	0	0	0	0	0
8 Interest and dividends	0	0	9,683	9,683	2,115
9	<u>0</u>	<u>0</u>	<u>722,121</u>	<u>722,121</u>	<u>1,241,468</u>
10 Less investment expense	0	0	0	0	0
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>722,121</u>	<u>722,121</u>	<u>1,241,468</u>
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>1,031,836</u>	<u>1,031,836</u>	<u>1,689,487</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	220,973	(220,973)	1,491,398
14 Participant directed transfers	0	0	0	0	0
15 Administrative expenses	0	0	0	0	101
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>220,973</u>	<u>(220,973)</u>	<u>1,491,499</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>810,863</u>	<u>810,863</u>	<u>197,988</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>7,123,260</u>	<u>7,123,260</u>	<u>6,925,272</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$7,934,123</u>	<u>\$7,934,123</u>	<u>\$7,123,260</u>

Note: The City implemented a new defined benefit plan for non-uniform employees in 2014. Employees were given the option to purchase prior service credit by rolling over assets from the 401 (a) Pension Fund.

City of Little Rock, Arkansas
Preliminary Monthly Financial Report
2014 Defined Benefit Plan
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$5,552,271	\$5,552,271	\$5,184,231
2 Plan members	0	0	2,774,108	2,774,108	3,629,533
3 Participant Directed Transfer	0	0	108,930	108,930	0
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	0	0	0
6 Total Contributions	<u>0</u>	<u>0</u>	<u>8,435,309</u>	<u>8,435,309</u>	<u>8,813,764</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	9,020,182	9,020,182	6,113,763
8 Realized gain (loss) on the sale of investments	0	0	0	0	(271,681)
9 Interest and dividends	0	0	2,692,505	2,692,505	3,203,177
10	<u>0</u>	<u>0</u>	<u>11,712,687</u>	<u>11,712,687</u>	<u>9,045,259</u>
11 Less investment expense	0	0	(191,520)	(191,520)	(388,523)
12 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>11,521,167</u>	<u>11,521,167</u>	<u>8,656,736</u>
13 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>19,956,476</u>	<u>19,956,476</u>	<u>17,470,500</u>
DEDUCTIONS:					
14 Benefits paid directly to participants	0	0	3,668,323	(3,668,323)	2,788,820
15 Administrative expenses	0	0	453,942	(453,942)	156,506
16 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>4,122,265</u>	<u>(4,122,265)</u>	<u>2,945,326</u>
17 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>15,834,211</u>	<u>15,834,211</u>	<u>14,525,174</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>102,820,177</u>	<u>102,820,177</u>	<u>88,295,003</u>
19 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$118,654,388</u>	<u>\$118,654,388</u>	<u>\$102,820,177</u>

Note: The City implemented a new defined benefit plan for non-uniform employees in 2014. Employees were given the option to purchase prior service credit by rolling over assets from the Non-Uniform Defined Contribution Fund, the 401(a) Pension Fund, and other available sources.

City of Little Rock, Arkansas
Monthly Financial Report
Health Management Trust Fund
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$0	\$0	\$817,736
2 Plan members	0	0	0	0	0
3 State insurance turnback and guarantee fund	0	0	0	0	0
4 Other	0	0	0	0	0
5 Total Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>817,736</u>
Investment income (loss):					
6 Net increase (decrease) in fair value of investments	0	0	1,298,980	1,298,980	892,376
7 Realized gain (loss) on the sale of investments	0	0	883,462	883,462	71,071
8 Interest and dividends	0	0	340,458	340,458	300,139
9	<u>0</u>	<u>0</u>	<u>2,522,900</u>	<u>2,522,900</u>	<u>1,263,586</u>
10 Less investment expense	0	0	(84,663)	(84,663)	(95,491)
11 Net investment income (loss)	<u>0</u>	<u>0</u>	<u>2,438,237</u>	<u>2,438,237</u>	<u>1,168,095</u>
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>2,438,237</u>	<u>2,438,237</u>	<u>1,985,831</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	0	0	0
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>2,438,237</u>	<u>2,438,237</u>	<u>1,985,831</u>
17 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>11,239,250</u>	<u>11,239,250</u>	<u>9,253,419</u>
18 NET POSITION HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$13,677,487</u>	<u>\$13,677,487</u>	<u>\$11,239,250</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on September 19, 2025.

City of Little Rock, Arkansas
Monthly Financial Report
Courts Trust Fund
For the Period Ended December 31, 2024

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Dec 31, 2023 Unaudited</u>
ADDITIONS:					
1 Tax Collections for Other Governments	\$0	\$0	\$2,703,430	\$2,703,430	\$2,858,452
2 Investment Income	0	0	47,801	47,801	7,978
3 Other	0	0	0	0	0
4 Total Additions	<u>0</u>	<u>0</u>	<u>2,751,231</u>	<u>2,751,231</u>	<u>2,866,430</u>
DEDUCTIONS:					
5 Distributions to other governments	0	0	2,725,325	(2,725,325)	2,866,430
6 Other	0	0	0	0	0
7 Total Deductions	<u>0</u>	<u>0</u>	<u>2,725,325</u>	<u>2,725,325</u>	<u>2,866,430</u>
8 NET INCREASE (DECREASE) in NET POSITION	<u>0</u>	<u>0</u>	<u>25,906</u>	<u>25,906</u>	<u>0</u>
9 NET POSITION, BEGINNING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
10 NET POSITION, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$25,906</u>	<u>\$25,906</u>	<u>\$0</u>

This Monthly Financial Report was distributed to the Little Rock Board of Directors on September 19, 2025.

Accounts Payable, Bonds Payable and Other Payables
For the Period Ended December 31, 2024

<u>Fund</u>	<u>Accounts Payable</u>	<u>Wages and Benefits Payable</u>	<u>Other Payables</u>	<u>Deferred Revenues</u>	<u>Deferred Inflows</u>	<u>Revenue Bonds Payable</u>	<u>Total Payables Total</u>	<u>Encumbrances</u>
100 General	\$4,478,838	\$12,427,841	\$3,018,747	\$49,880,265	\$569,465		\$70,375,156	\$3,804,677
108 General - Special Projects	444,297			540,471			984,768	5,119,743
110 Seized Money		474,193					474,193	158,400
140 Franchise Fee Collection							0	0
200 Street	87,415			8,382,619			8,470,034	58,034
205 Street - Special Projects	371,771						371,771	1,713,433
210 Special Projects	360,528			36,776			397,304	1,156,159
220 911	15,956						15,956	164,201
230 CDBG	10,230						10,230	248,134
240 HIPP	52,164						52,164	146,148
250 NHSP							0	0
270 Grants	3,398,154			1,671,111			5,069,265	7,990,848
271 American Rescue Plan Act	1,444,451			4,864,418			6,308,869	6,857,580
324 2015 Library Improvement Bonds							0	0
325 Short Term Financing Capital Improvements	43,263						43,263	4,537,634
326 2012-2021 Capital Project Fund	2,121,833						2,121,833	4,627,327
331 2018 Capital Improvement Bond	32,010						32,010	715,193
332 2022 Capital Improvement Bond	2,910,122						2,910,122	22,204,468
352 TIF - Port Authority				155,552			155,552	0
361 2022 Library Improvement Bonds							0	0
370 2018 Hotel Gross Receipts Tax							0	0
524 2015 Library Improvement Bonds Debt Service							0	0
530 2013 Improvement Bonds Debt Service Fund							0	0
532 2022A/B GO CAP IMP BOND DSR	39,650			17,476,274			17,515,924	0
540 2017 Capital Improvement Refunding Revenue Bond							0	0
551 TIF #1 2014 Cap Improvement Bond Debt Service				917,441			917,441	0
560 2017 Library Refunding Bond Fund							0	0
561 2022 Library Improvement Bond Fund	49,352			7,060,872			7,110,224	0
570 2018 Hotel Gross Receipts Tax Debt Service							0	0
600 Fleet	1,138,328	1,111,624	1,260,142		24,166		3,534,260	0
601 Vehicle Storage Facility	154,451	211,394	92,830	170,605	4,027		633,307	0
603 Waste Disposal	828,256	1,917,561	10,174,809		32,222		12,952,848	0
612 Rivermarket Garage Fund	142,852		85,440	345,881	4,113,848	3,110,000	7,798,021	0
800 Police Pension							0	0
801 Fire Pension							0	0
803 Non-Uniform Defined Benefit							0	0
804 Non-Uniform Defined Contribution							0	0
805 401 (a) Pensions							0	0
806 Health Management Trust Fund							0	0
807 2014 DB Plan							0	0
850 Courts	34,419		71,934				106,353	0
940 Accounts Payable Clearing Fund	0						0	0
Totals	\$18,158,340	\$16,142,613	\$14,703,902	\$91,502,285	\$4,743,728	\$3,110,000	\$148,360,868	\$59,501,979

SUMMARY OF BOND INDEBTEDNESS
For the Period Ended December 31, 2024

<u>GENERAL OBLIGATION DEBT</u>	<u>TRUSTEE</u>	<u>ORIGINAL AMOUNT</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL BALANCE AT 12/31/2023</u>	<u>BONDS ISSUED 2024</u>	<u>PRINCIPAL PAID IN 2024</u>	<u>BONDS RETIRED 2024</u>	<u>PRINCIPAL BALANCE AT 12/31/2024</u>	<u>INTEREST PAID IN 2024</u>
2014 Tax Increment Improvement Bonds (Redevelopment District No. 1.)	Regions Bank	\$2,615,000	3/1/2036	6.00%	\$915,000	\$0	\$0	\$650,000	\$265,000	\$41,400
2022 Library Construction and Refunding Bonds	Regions Bank (Paying Agent & Registrar)	40,770,000	3/1/2036	4.10% - 5.00%	40,770,000	0	4,745,000	1,250,000	34,775,000	1,803,125
2022A Limited Tax Capital Improvement Bonds	First Security Bank (Paying Agent & Registrar)	53,510,000	2/1/2043	3.875% - 5.00%	53,510,000	0		5,455,000	48,055,000	2,058,122
2022B Limited Tax Capital Improvement Bonds	First Security Bank (Paying Agent & Registrar)	5,055,000	2/1/2024	5.00%	5,055,000	0	5,055,000	0	0	126,375
2024A Limited Tax Capital Improvement Bonds	First Security Bank (Paying Agent & Registrar)	26,565,000	2/1/1945	3.65% - 5.00%	0	26,565,000			26,565,000	
2024B Limited Tax Capital Improvement Bonds	First Security Bank (Paying Agent & Registrar)	10,745,000	2/1/2028	4.50% - 4.52%	0	10,745,000			10,745,000	
REVENUE BONDS										
2003 Capital Improvement and Refunding-Parking Projects	U.S. Bank	11,855,000	7/1/2028	1.50% - 5.30%	3,795,000	0	1,410,000	0	2,385,000	201,136
2017 Capital Improvement and Refunding Revenue Bonds	First Security Bank	17,875,000	10/1/2033	2.00% - 5.00%	12,325,000	0	2,055,000	0	10,270,000	497,250
2018 Hotel Gross Receipts Tax Bonds (Arts Center Bonds)	First Security Bank (Paying Agent & Registrar)	32,570,000	12/1/2048	3.00% - 5.00%	29,760,000	0	1,375,000	0	28,385,000	626,447
TEMPORARY NOTE										
2019 Temporary Note	Centennial Bank	5,650,000	8/20/2024	2.25%	1,181,319	0	1,181,319	0	0	26,798
2021 Temporary Note	Regions Capital Advantage, Inc.	5,925,000	8/17/2026	0.84%	3,584,691	0	2,379,782	0	1,204,909	30,194
2023 Temporary Note	Regions Capital Advantage, Inc.	7,400,000	1/10/2028	3.70%	7,400,000	0	2,799,415	0	4,600,585	273,800
2024 Temporary Note	First Security Bank	12,000,000	5/22/2029	6.93%	0	10,954,400	0	0	10,954,400	0
Grand Total		<u>\$232,535,000</u>			<u>\$158,296,010</u>	<u>\$48,264,400</u>	<u>\$21,000,516</u>	<u>\$7,355,000</u>	<u>\$178,204,894</u>	<u>\$5,684,647</u>

City of Little Rock, Arkansas
Monthly Financial Report
Definitions
For the Period Ended December 31, 2024

The reports included in this document are Fund Financial Statements. The financial reports for all governmental funds are prepared using the modified accrual basis of accounting. Governmental funds include the General Fund, which is the government's primary operating fund; Special Revenue Funds, which account for the proceeds of specific revenue sources, other than expendable trusts or major capital projects, which are legally restricted to expenditures for specified purposes such as various grants and the Street Fund; Capital Projects Funds, which account for the use of bond proceeds, short-term financing, and other revenues restricted for capital projects; and Debt Service Funds which are used to account for the accumulation of resources restricted for, and the payment of, general long-term debt principal, interest and related costs. The financial reports for all proprietary and fiduciary funds are prepared using the accrual basis of accounting. Proprietary funds include the Vehicle Storage Fund, the Waste Disposal Fund, and the RiverMarket Parking Garages Fund. Fiduciary Funds represent funds held in trust for the Police Pension, Fire Pension, Nonuniformed Employees' Defined Contribution Plan, Nonuniformed Employees' Defined Benefit Pension Plan, 2014 Defined Benefit Plan, the 401(a) Money Purchase and Trust Retirement Fund, and the Health Management Trust Fund.

Accrual Basis of Accounting means a Basis of Accounting that recognizes the financial effect of transactions, events and interfund activities when they occur, regardless of the timing of related cash flows.

Modified Accrual Basis of Accounting is a combination of cash basis and full accrual basis. Revenues are recognized when they are both measurable and available.

Measurable — the cash flow from the revenue can be reasonably estimated

Available — the revenue is available to finance current expenditures to be paid within 60 days

Expenditures, however, are recorded on a full accrual basis because they are always measurable when they are incurred.

Revenue(s) means: (1) Increases in the net current assets of a Governmental Fund Type from other than expenditure refunds and residual equity transfers, but does not include any general long-term debt proceeds and operating transfers in - which are classified as "other financing sources" -- unless these constitute a reservation of fund balances for encumbrances carried forward from the prior year and the expenditure for which the fund balance was created has also been carried forward; or (2) Increases in the net total assets of a Proprietary Fund Type from other than expense refunds, capital contributions and residual equity transfers, but does not include operating transfer in which are classified separately from revenues unless these constitute a reservation of fund balances for encumbrances carried forward from the prior year and the expense for which the fund balance was created has also been carried forward.

Expenses mean the cost of doing business in a proprietary organization, and can be either outflows or the using up of assets - cost expiration - such as the depreciation of fixed assets.

Within governmental funds, equity is reported as fund balance; proprietary and fiduciary fund equity is reported as net position. Fund balance and net position are the difference between fund assets plus deferred outflows of resources and liabilities plus deferred inflows of resources reflected on the balance sheet or statement of net position.